

Tax Bulletin

Tax Bulletin 13-06

Effective Date: Jan. 1, 2007

Re: Utah County Decreases Tourist, Recreation, Cultural & Convention Facilities Tax

The 1991 Utah Legislature passed House Bill 438 (Utah Code §§59-12-601 – 603) allowing county governing bodies to impose a tax of up to 1 percent on all sales of prepared foods and beverages by restaurants. Utah County has decreased this tax from .7 percent to .65 percent effective Jan. 1, 2007.

An establishment that meets the definition of a restaurant must collect the .65 percent tax on sales of prepared foods and beverages in Utah County effective Jan. 1, 2007.

The decreased tax rate will be reflected on the Tourism, Recreation, Cultural, Convention Facilities & Car Rental Tax Return beginning with the January 2007 monthly period (form TC61FV) for monthly filers, the January-March 2007 quarterly period (form TC61F) for quarterly filers, and the January-December 2007 annual period (form TC-61F) for annual filers.

QUESTIONS...



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